

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

DeKalb Co Eastern Com Sch Dist (1805)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,457,811	\$2,266,591	\$2,181,251	50%	-4%
	11200 Middle/Junior High	\$384,574	\$607,447	\$602,859	57%	-1%
	11300 High School	\$897,003	\$1,059,655	\$1,091,993	22%	3%
	11420 Agriculture B	\$40,546	\$62,724	\$60,667	50%	-3%
	11450 Consumer and Homemaking	\$22,613	\$34,902	\$26,334	16%	-25%
	11510 Cooperative Education	\$16,786	\$7,665	\$0	-100%	-100%
	11920 Project 4R	\$0	\$0	\$0	n/a	n/a
	12100 Gifted and Talented	\$12,941	\$12,147	\$11,844	-8%	-2%
	12210 Mild Mental Handicap	\$130,290	\$306,890	\$324,672	149%	6%
	12220 Moderate Mental Handicap	\$156,464	\$529,791	\$563,806	260%	6%
	12230 Mental Handicap	\$65,891	\$159,506	\$248,597	277%	56%
	12310 Orthopedic Impairment	\$1,281	\$160,440	\$196,600	> 500%	23%
	12320 Multiple Handicap	\$98,151	\$451,790	\$472,190	381%	5%
	12330 Visual Impairment	\$60,756	\$104,994	\$108,030	78%	3%
	12340 Hearing Impairment	\$87,850	\$155,796	\$164,720	88%	6%
	12350 Homebound	\$3,741	\$2,587	\$3,663	-2%	42%
	12410 Emotional Handicap - Full Time	\$290,187	\$1,054,386	\$1,012,582	249%	-4%
	12510 Communication Disorder	\$67,459	\$134,179	\$95,918	42%	-29%
	12520 Compensatory	\$5,723	\$0	\$0	-100%	n/a
	12620 Learning Disability - All Others	\$0	\$185	\$377	n/a	104%
	12710 Equal Opportunity At Risk	\$23,768	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$147,768	\$199,590	\$243,939	65%	22%
	12900 Other Special Programs	\$23,989	\$125,893	\$228,552	> 500%	82%
	14100 Elementary	\$20,898	\$55,853	\$42,159	102%	-25%
	14300 High School	\$26,090	\$20,010	\$18,967	-27%	-5%
	16100 Remediation Testing	\$33,983	\$17,695	\$6,814	-80%	-61%
	16200 Preventive Remediation	\$22,352	\$51,007	\$42,898	92%	-16%
	21520 Speech Pathology Services	\$35,049	\$48,947	\$53,327	52%	9%
	22220 School Library	\$111,326	\$180,528	\$177,599	60%	-2%
	22230 Audiovisual	\$15,082	\$2,307	\$957	-94%	-59%
	22250 Computer Assisted Instruction Services	\$0	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$356,400	\$486,523	\$505,712	42%	4%
	25820 Textbooks and Repairs	\$54,393	\$66,724	\$64,486	19%	-3%
	25860 Textbooks and Workbooks	\$1,043	\$13,434	\$14,384	> 500%	7%
	26497 Teachers Retirement Fund	\$229,248	\$468,582	\$488,192	113%	4%
	41100 Transfer Tuition	\$7,737	\$16,867	\$16,310	111%	-3%
	41300 Area Vocational Schools	\$102,094	\$147,594	\$157,983	55%	7%
	41400 Joint Services and Supply	\$139,018	\$117,780	\$163,435	18%	39%
Student Academic Achievement Total		\$5,150,304	\$9,131,010	\$9,391,816	82%	3%

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Student Instructional Support						
	21120 Attendance Services	\$10,526	\$18,392	\$18,961	80%	3%
	21190 Other Attendance/Social Work Services	\$0	\$30,595	\$30,804	n/a	1%
	21220 Counseling Services	\$84,003	\$148,362	\$122,500	46%	-17%
	21340 Nurse Services	\$12,500	\$37,242	\$34,547	176%	-7%
	21390 Other Health Services	\$16,729	\$214,394	\$245,372	> 500%	14%
	21430 Psychological Counseling	\$0	\$0	\$127	n/a	n/a
	22110 Service Area Direction	\$381	\$80,580	\$69,195	> 500%	-14%
	22120 Instruction & Curriculum Development	\$2,367	\$16,367	\$21,598	> 500%	32%
	22130 Instructional Staff Training Services	\$4,316	\$0	\$150	-97%	n/a
	23120 Service Area Assistants	\$17,857	\$25,057	\$17,589	-1%	-30%
	23210 Office of the Superintendent	\$310,519	\$262,313	\$266,762	-14%	2%
	23220 Community Relations	\$326	\$2,780	\$3,366	> 500%	21%
	23290 Other Executive Administrative Services	\$7,146	\$321,822	\$411,578	> 500%	28%
	26450 Health Services	\$343	\$47	\$374	9%	> 500%
	26710 Technology Support and Maintenance	\$0	\$127,526	\$139,614	n/a	9%
Student Instructional Support Total		\$467,012	\$1,285,476	\$1,382,539	196%	8%
Overhead and Operational						
	23150 Legal Services	\$25,477	\$6,061	\$2,168	-91%	-64%
	23160 Promotion Expenses	\$1,238	\$3,327	\$2,827	128%	-15%
	25210 Service Area Direction	\$0	\$39,444	\$37,416	n/a	-5%
	25250 Financial Accounting	\$5,173	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$0	\$636	\$4,581	n/a	> 500%
	25296 Cash Change	\$103	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$55,683	\$261,401	\$191,985	245%	-27%
	25420 Maintenance of Buildings	\$815,212	\$1,166,391	\$1,137,912	40%	-2%
	25430 Maintenance of Grounds	\$5,883	\$13,550	\$21,067	258%	55%
	25440 Maintenance of Equipment	\$18,264	\$165,560	\$187,770	> 500%	13%
	25460 Security Services	\$150	\$2,760	\$3,893	> 500%	41%
	25470 Insurance (other than buses)	\$32,571	\$191,931	\$133,229	309%	-31%
	25510 Service Area Direction	\$9,662	\$46,012	\$55,690	476%	21%
	25520 Vehicle Operation	\$179,032	\$260,380	\$256,651	43%	-1%
	25540 Vehicle Servicing and Maintenance	\$254,214	\$601,182	\$548,866	116%	-9%
	25550 Purchase of School Buses	\$117,107	\$85,158	\$160,105	37%	88%
	25560 Insurance on Buses	\$8,694	\$39,963	\$26,081	200%	-35%
	25590 Other Pupil Transportation Services	\$61,863	\$77,282	\$101,707	64%	32%
	25620 Food Preparation and Dispensing	\$149,094	\$226,018	\$249,768	68%	11%
	25640 Food Purchases	\$173,178	\$219,997	\$236,707	37%	8%
	25740 Printing, Publishing and Duplicating	\$25,993	\$35,111	\$29,234	12%	-17%
	25920 Ditch Assessments	\$0	\$188	\$0	n/a	-100%

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	26200 Planning, Research, Develop., & Evaluation	\$0	\$0	\$148	n/a	n/a
	26495 Official Bonds	\$255	\$858	\$0	-100%	-100%
	26499 Other	\$2,717	\$136,285	\$165,439	> 500%	21%
	26600 Data Processing	\$980	\$0	\$0	-100%	n/a
	29000 Support Services - Other	\$0	\$6,630	\$0	n/a	-100%
	31000 Direction of Community Services	\$887	\$0	\$0	-100%	n/a
	32000 Community Recreation	\$0	\$42	\$2,529	n/a	> 500%
	34000 Athletic Coaches	\$66,279	\$142,040	\$125,633	90%	-12%
	39600 Step Ahead	\$19,037	\$670	\$0	-100%	-100%
	39900 Other Community Services	\$2,351	\$7,164	\$30,469	> 500%	325%
	52200 Temporary Loans, INTEREST ON DEBT	\$3,711	\$61,856	\$69,430	> 500%	12%
Overhead and Operational Total		\$2,034,807	\$3,797,896	\$3,781,303	86%	0%
Nonoperational						
	25320 Land Acquisition and Development	\$1,180,240	\$138,203	\$161,216	-86%	17%
	25330 Professional Services	\$0	\$65,365	\$22,451	n/a	-66%
	25350 Building Acquisition/Construction/Improvement	\$302,805	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$271,069	\$530,906	n/a	96%
	25352 Energy Savings Contracts	\$0	\$503,060	\$251,990	n/a	-50%
	25355 Sports Facilities	\$0	\$3,189	\$51,136	n/a	> 500%
	25370 Purchase of Moveable Equipment	\$0	\$404,102	\$92,836	n/a	-77%
	25380 Purchase of Mobile or Fixed Equipment	\$207,690	\$315,669	\$203,037	-2%	-36%
	25390 Other Facilities Acquisition & Construction	\$0	\$20,180	\$23,924	n/a	19%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$0	\$0	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$18,792	\$0	\$0	-100%	n/a
	52300 Emergency Loans, INTEREST ON DEBT	\$5,151	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$815,837	\$1,070,514	\$410,000	-50%	-62%
	53150 Buildings - Interest	\$0	\$564,874	\$1,173,548	n/a	108%
Nonoperational Total		\$2,530,514	\$3,356,225	\$2,921,042	15%	-13%
prorated						
	26491 PERF	\$91,340	\$231,954	\$222,861	144%	-4%
	26492 Social Security	\$438,687	\$740,162	\$733,423	67%	-1%
	26493 Workmen's Compensation	\$23,465	\$14,667	\$5,719	-76%	-61%
	26494 Group Insurance	\$349,675	\$1,062,490	\$1,161,342	232%	9%
	26496 Unemployment Compensation	\$6,674	\$0	\$2,530	-62%	n/a
	26498 Severance/Early Retirement Pay	\$0	\$8,218	\$0	n/a	-100%
prorated Total		\$909,840	\$2,057,491	\$2,125,874	134%	3%

